



3015 (02-09-04)

ANNUAL REPORT

OF

Name: DRESSER MUNICIPAL WATER UTILITY

Principal Office: 102 MAIN STREET
P.O. BOX 547
DRESSER, WI 54009-0547

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DRESSER MUNICIPAL WATER UTILITY**Utility Address:** 102 MAIN STREET

P.O. BOX 547

DRESSER, WI 54009-0547

When was utility organized? 1/1/1928**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS GRACE BJORKLUND**Title:** VILLAGE CLERK-TREASURER**Office Address:**

102 MAIN STREET

P.O. BOX 547

DRESSER, WI 54009-0547

Telephone: (715) 755 - 2940**Fax Number:** (715) 755 - 2046**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR STEVEN A SCHEIDLER CPA**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** TRACEY & THOLE, S.C.

502 SECOND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391**Fax Number:** (718) 386 - 0535**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR STEVEN A SCHEIDLER CPA**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** TRACEY & THOLE, S.C.

502 SECOND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 2/23/1998**Period covered by most recent audit:** 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DANIEL NORD**Title:** UTILITY SUPERINTENDANT**Office Address:**

102 MAIN STREET

P.O. BOX 547

DRESSER, WI 54009-0547

Telephone: (715) 755 - 2940**Fax Number:** (715) 755 - 2046**E-mail Address:**

Name of utility commission/committee: Dresser Municipal Water Utility Commission

Names of members of utility commission/committee:

MR DANIEL KELLY, COMMITTEE MEMBER

MR SHERMAN LESKE, COMMITTEE MEMBER

MR DOUGLAS SCHMIDT, COMMITTEE MEMBER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:**Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	90,909	92,159	1
Operating Expenses:			
Operation and Maintenance Expense (401)	49,174	47,848	2
Depreciation Expense (403)	15,055	13,783	3
Amortization Expense (404)	0		4
Taxes (408)	19,585	19,678	5
Total Operating Expenses	83,814	81,309	
Net Operating Income	7,095	10,850	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	7,095	10,850	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	6,170	6,546	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	6,170	6,546	
Total Income	13,265	17,396	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	13,265	17,396	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	5,871	6,327	13
Amortization of Debt Discount and Expense (428)	93	93	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	180	217	16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	6,144	6,637	
Net Income	7,121	10,759	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	157,447	146,688	19
Balance Transferred from Income (433)	7,121	10,759	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	164,568	157,447	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON TEMPORARY INVESTMENTS	1,138	4
INTEREST ON ADVANCE TO TID#2	5,032	5
Total (Acct. 419):	6,170	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	90,909	0	0	0	90,909	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	90,909	0	0	0	90,909	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	877,601	859,712	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	196,297	180,666	2
Net Utility Plant	681,304	679,046	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	57,613	63,878	5
Other Investments (124)	0		6
Special Funds (125)	14,596	14,722	7
Total Other Property and Investments	72,209	78,600	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	135,838	127,340	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	12,630	12,711	11
Other Accounts Receivable (143)	705	746	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,994	913	14
Materials and Supplies (150)	2,208	2,314	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	153,375	144,024	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	510	604	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	510	604	
Total Assets and Other Debits	907,398	902,274	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	262,539	262,539	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	164,568	157,447	23
Total Proprietary Capital	427,107	419,986	
LONG-TERM DEBT			
Bonds (221)	84,000	91,500	24
Advances from Municipality (223)	0	3,115	25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	84,000	94,615	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	2,198	879	28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	18,221	18,221	31
Interest Accrued (237)	2,073	2,226	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	22,492	21,326	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	373,799	366,347	38
Total Liabilities and Other Credits	907,398	902,274	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	877,601	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	877,601	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	196,297	0	0	0	9
Total Accumulated Provision	196,297	0	0	0	
Net Utility Plant	681,304	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	180,666				180,666	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	15,055				15,055	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	576				576	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	15,631	0	0	0	15,631	13
Debits during year						14
Book cost of plant retired					0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	196,297	0	0	0	196,297	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.80%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	2,208	2,314	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>2,208</u>	<u>2,314</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
9/16/91 W&S MRB'S	94	428	510	1
Total			510	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	262,539	1
Changes during year (explain):		
NONE		2
Balance end of year	262,539	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
9/1/91 WATER AND SEWER MORTGAGE REVE	09/16/1991	03/01/2011	8.00%	84,000	1
Total Bonds (Account 221):				84,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
General Obligation Notes	11/10/1987	02/10/1997	6.00%	0	1
Total for Account 223				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	18,221	1
Accruals:		
Charged water department expense	19,585	2
Charged electric department expense		3
Charged sewer department expense	230	4
Other (explain):		
NONE		5
Total Accruals and other credits	19,815	
Taxes paid during year:		
County, state and local taxes	18,221	6
Social Security taxes	1,474	7
PSC Remainder Assessment	120	8
Other (explain):		
NONE		9
Total payments and other debits	19,815	
Balance end of year	18,221	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
MORTGAGE REV BONDS 9/16/91	2,084	5,871	5,882	2,073	1
Subtotal	2,084	5,871	5,882	2,073	
Advances from Municipality (223)					
TRUST FUND LOAN 11/10/87	142	180	322	0	2
Subtotal	142	180	322	0	
Other long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	2,226	6,051	6,204	2,073	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	366,347					366,347	1
Add credits during year:							
For Services	3,900					3,900	2
For Mains	1,284					1,284	3
Other (specify):							
HYDRANTS	2,268					2,268	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	373,799	0	0	0	0	373,799	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0					0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE OF FUNDS TO VILLAGE TAX INCREMENTAL DISTRICT	57,613	1
Total (Acct. 123):	57,613	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
9/16/91 W&S MORTGAGE REVENUE BONDS	14,596	3
Total (Acct. 125):	14,596	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	12,630	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	12,630	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
CUSTOMER SERVICE HOOKUPS	705	11
Total (Acct. 143):	705	
Receivables from Municipality (145):		
UTILITY ITEMS PLACED ON 1997 TAX ROLL	1,994	12
Total (Acct. 145):	1,994	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	868,656	0	0	0	868,656	1
Materials and Supplies	2,261	0	0	0	2,261	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	188,481	0	0	0	188,481	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	370,073	0	0	0	370,073	6
Other (specify):						
NONE					0	7
Average Net Rate Base	312,363	0	0	0	312,363	
Net Operating Income	7,095	0	0	0	7,095	8
Net Operating Income as a percent of Average Net Rate Base	2.27%	N/A	N/A	N/A	2.27%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	262,539	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	161,007	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	423,546	
Net Income		
Net Income	7,121	5
Percent Return on Proprietary Capital	1.68%	

IMPORTANT CHANGES DURING THE YEAR**Report changes of any of the following types:**

1. Acquisitions.NONE

2. Leaseholder changes.NONE

3. Extensions of service.

LOCAL TRAPROCK PRODUCTION BUSINESS MADE FOLLOWING EXTENSION AND PAID 100% OF COSTS WHICH WERE RECORDED VIA CIAC: 36 LF OF 8"DIP MAIN, 61 LF OF 6" DIP MAIN AT COST OF \$1,283.64, ONE HYDRANT AT COST OF \$2,268.34.

4. Estimated changes in revenues due to rate changes.NONE

5. Obligations incurred or assumed, excluding commercial paper.NONE

6. Formal proceedings with the Public Service Commission.NONE

7. Any additional matters.

METER ACCOUNT 346: DURING 1997 THE UTILITY PURCHASED 170 CONVERSION KITS TO TRANSFORM THE PRESENT METERS TO A TOUCH PAD METER. COST OF THE KITS WERE \$9,018.50. OTHER METER COSTS -ONE 2" METER \$923.26, AN SWAP OF TWO SLIGHTLY USED METER FOR NEWER METER WITH VENDOR \$365.69

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	89,360	1
Total Sales of Water	89,360	
Other Operating Revenues		
Forfeited Discounts (470)	432	2
Other Water Revenues (474)	1,117	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,549	
Total Operating Revenues	90,909	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	23,694	5
General Operating Expenses (680-690)	25,480	6
Total Operation and Maintenance Expenses	49,174	
Other Operating Expenses		
Depreciation Expense (403)	15,055	7
Amortization Expense (404)		8
Taxes (408)	19,585	9
Total Other Operating Expenses	34,640	
Total Operating Expenses	83,814	
NET OPERATING INCOME	7,095	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	203	108	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	203	108	
Metered Sales to General Customers (461)				
Residential	227	11,162	23,940	4
Commercial	30	5,754	8,649	5
Industrial	9	19,728	14,601	6
Total Metered Sales to General Customers (461)	266	36,644	47,190	
Private Fire Protection Service (462)	5		3,564	7
Public Fire Protection Service (463)	1		37,246	8
Other Sales to Public Authorities (464)	10	3,984	1,252	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	283	40,831	89,360	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	37,246	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	37,246	
Forfeited Discounts (470):		
Customer late payment charges	432	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	432	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	846	7
Other (specify):		
SERVICE WORK FOR CUSTOMERS	271	8
Total Other Water Revenues (474)	1,117	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	11,113	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,971	3
Chemicals (630)		4
Supplies and Expenses (640)	1,314	5
Repairs of Water Plant (650)	3,316	6
Transportation Expenses (660)	1,980	7
Total Plant Operation and Maintenance Expenses	23,694	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	8,148	8
Office Supplies and Expenses (681)	4,085	9
Outside Services Employed (682)	2,950	10
Insurance Expense (684)	3,007	11
Employees Pensions and Benefits (686)	4,967	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	2,323	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	25,480	
Total Operation and Maintenance Expenses	49,174	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		18,221	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		230	2
Net property tax equivalent		17,991	
Social Security		1,474	3
PSC Remainder Assessment		120	4
Other (specify): NONE			5
Total tax expense		19,585	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Polk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.231423				3
County tax rate	mills		4.464537				4
Local tax rate	mills		9.848181				5
School tax rate	mills		13.070036				6
Voc. school tax rate	mills		1.598073				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		29.212250				10
Less: state credit	mills		2.394741				11
Net tax rate	mills		26.817509				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.848181				14
Combined School Tax Rate	mills		14.668109				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		24.516290				17
Total Tax Rate	mills		29.212250				18
Ratio of Local and School Tax to Total	dec.		0.839247				19
Total tax net of state credit	mills		26.817509				20
Net Local and School Tax Rate	mills		22.506511				21
Utility Plant, Jan. 1	\$	859,714	859,714				22
Materials & Supplies	\$	2,313	2,313				23
Subtotal	\$	862,027	862,027				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	862,027	862,027				26
Assessment Ratio	dec.		0.862494				27
Assessed Value	\$	743,493	743,493				28
Net Local & School Rate	mills		22.506511				29
Tax Equiv. Computed for Current Year	\$	16,733	16,733				30
Tax Equivalent per 1994 PSC Report	\$	18,221					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	18,221					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	80		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	35,827		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	35,907	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	16,677		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	34,734		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	722		20
Total Pumping Plant	52,133	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	1,023		23
Total Water Treatment Plant	1,023	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	177		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			80	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			35,827	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	35,907	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			16,677	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			34,734	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			722	20
Total Pumping Plant	0	0	52,133	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,023	23
Total Water Treatment Plant	0	0	1,023	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			177	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	111,147		26
Transmission and Distribution Mains (343)	510,041	1,284	27
Fire Mains (344)			28
Services (345)	57,516	4,030	29
Meters (346)	23,662	10,307	30
Hydrants (348)	57,200	2,268	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	759,743	17,889	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)	7,201		36
Transportation Equipment (373)			37
Other General Equipment (379)	3,705		38
Other Tangible Property (390)			39
Total General Plant	10,906	0	
Total utility plant in service directly assignable	859,712	17,889	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	859,712	17,889	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			111,147 26
Transmission and Distribution Mains (343)			511,325 27
Fire Mains (344)			0 28
Services (345)			61,546 29
Meters (346)			33,969 30
Hydrants (348)			59,468 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	777,632
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			7,201 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			3,705 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	10,906
Total utility plant in service directly assignable	0	0	877,601
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	877,601

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	3,900			3,900	1
February	3,245			3,245	2
March	3,354			3,354	3
April	3,391			3,391	4
May	3,646			3,646	5
June	4,860			4,860	6
July	4,415			4,415	7
August	4,076			4,076	8
September	3,537			3,537	9
October	3,680			3,680	10
November	3,225			3,225	11
December	3,684			3,684	12
Total for year	45,013	0	0	45,013	
Less: Measured or estimated water used in main flushing and water treatment during year				300	13
Less: Other utility use				2,700	14
Other utility use explanation:					15
ICE RINK 300; MAIN LEAKS 400; LOSS FROM BAD INDUSTRIAL METER 2,000;					
Water pumped into distribution system				42,013	16
Less: Water sold				40,831	17
Losses and unaccounted for				1,182	18
Percent unaccounted for to the nearest whole percent (%)				3%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				271,000	21
Date of maximum: 6/22/1997					22
Cause of maximum:					23
FLUSHING HYDRANTS					
Minimum gallons pumped by all methods in any one day during reporting year				65,000	24
Date of minimum: 12/25/1997					25
Total KWH used for pumping for the year				93,649	26
If water is purchased: Vendor Name: NOT APPLICABLE					27
Point of Delivery: NOT APPLICABLE					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
CREAMERY #2 (SOO AVENUE)	#2	251	10	360,000	Yes	1
WATER TOWER #3 (EAST AVENUE #3		259	12	396,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	CREAMERY #2	WATER TOWER #3		1
Location	SOO AVENUE	EAST AVENUE		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	FAIRBANKS	DELTA		5
Year Installed	1948	1986		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	250	275		8
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL	NEWMAN		10
Year Installed	1988	1986		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	30		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
Year constructed	1974		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	110		7
Total capacity in gallons	200,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)			10
Points of application (wellhouse, central facilities, booster station, other)			11
Filters, type (gravity, pressure, other, none)			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			13
Is a corrosion control chemical used (yes, no)?			14
Is water fluoridated (yes, no)?			15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.500	339				339
M	D	2.000	170				170
M	D	4.000	4,858				4,858
M	D	6.000	20,614	61			20,675
M	D	8.000	15,546	36			15,582
M	D	10.000	2,150				2,150
Total Within Municipality			43,677	97	0	0	43,774
Total Utility			43,677	97	0	0	43,774

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	212	1			213	15	1
M	1.000	20	3			23	18	2
M	1.250	2				2		3
M	1.500	5				5	2	4
M	2.000	5				5		5
M	4.000	2				2		6
M	6.000	1				1		7
Total Utility		247	4	0	0	251	35	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	258	3			261	19	1
1.000	10			(1)	9		2
1.250	2				2		3
1.500	6			1	7		4
2.000	6			2	8	1	5
4.000	3				3		6
6.000	2				2		7
Total:	287	3	0	2	292	20	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	229	14	1	7		10	261	1
1.000		7	2				9	2
1.250		2					2	3
1.500		3	1	2		1	7	4
2.000		3	2	1		2	8	5
4.000		1		2			3	6
6.000				2			2	7
Total:	229	30	6	14	0	13	292	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	65	1			66	2
Total Fire Hydrants	65	1	0	0	66	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	66
Number of distribution system valves end of year:	83
Number of distribution valves operated during year:	52

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

AC 650 REPAIRS TO PLANT-COSTS DOWN \$2,801 FROM 1996 TO 1997. DECREASE DUE TO LESS REQUIRED VENDOR REPAIRS NECESSARY TO PLANT IN 1997.

Water Mains (Page W-15)

DURING 1997 A LOCAL BUSINESS ADDED AND FUNDED 100% THE FOLLOWING MAINS WHICH WERE RECORDED TO THE UTILITY VIA CONTRIBUTIONS IN AID OF CONSTRUCTION:

36 LF OF 8" DIP

61 LF OF 6" DIP

COST AND CONTRIBUTION OF ABOVE \$1,283.64

Water Services (Page W-16)

SERVICES ADDED DURING 1997 AND ASSOCIATED CONTRIBUTION:

1" SERVICE -3- COSTS OF \$3,587.67 TWO HOOKUP CHARGES OF \$650 EACH

3/4" SERVICE -1- COST OF \$441.93 ONE HOOKUP CHARGE OF \$650

THREE OTHER \$650 HOOKUPS RECEIVED WHEN RESIDENCES CONNECTED TO EXISTING SERVICES.
